

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

§606. TAX PRIORITY; DECEASED'S PERSONAL PROPERTY

If a personal property tax has been assessed upon the estate of a deceased person, or if a person assessed for a personal property tax has died, the personal representative, after he has satisfied the first 4 priorities set forth in Title 18-A, section 3-805, shall, from any estate which has come to his hands in such capacity, if such estate is sufficient therefor, pay the personal property tax so assessed to him under Title 18-A, section 3-709. In default of such payment the personal representative shall be personally liable for the tax to the extent of the estate that passed through his hands which was not used to satisfy claims or expenses with a higher priority. To the extent that the personal representative is not assessed, the successors to the decedent's taxed property shall pay the tax assessed. [1979 , c. 540 , §44 (AMD) .]

SECTION HISTORY

1979 , c. 540 , §44 (AMD) .

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